

Available online at [www.sciencedirect.com](http://www.sciencedirect.com)

ScienceDirect

Procedia - Social and Behavioral Sciences 211 (2015) 142 – 148

---

**Procedia**  
Social and Behavioral Sciences

---

2nd Global Conference on Business and Social Science-2015, GCBSS-2015, 17-18 September  
2015, Bali, Indonesia

## The ethical practice of tax consultant based on local culture

I Nyoman Darmayasa<sup>a\*</sup>, Yuyung Rizka Aneswari<sup>b</sup>

<sup>a</sup>Student of Accounting Doctoral Program, Brawijaya University, MT Haryono 169, Malang 65145, Indonesia

<sup>b</sup>Student of Accounting Magister Program, Brawijaya University, MT Haryono 169, Malang 65145, Indonesia

---

### Abstract

The main objective of this study is to explore in depth the ethical practice of tax consultant at the Tax Consulting Firm Nyoman Polos. This research conducted Transcendental Phenomenology method. The results show that the professional ethics of tax consultant more emphasis on the aspect of formality. Its mean that an idealist will apply ethic in providing tax consulting services. Concept in Hinduism is based on *Catur Purusa Artha* (*Dharma, Artha, Kama, and Moksha*) will form an idealistic and spiritualist tax consultant. Ethical practices by tax consultants based on local culture enable to increase voluntary tax compliance.

© 2015 Published by Elsevier Ltd. This is an open access article under the CC BY-NC-ND license  
(<http://creativecommons.org/licenses/by-nc-nd/4.0/>).

Peer-review under responsibility of the Organizing Committee of the 2nd GCBSS-2015

**Keywords:** Local culture; tax compliance; tax moral; the ethical practice of tax consultant; transcendental phenomenology

---

### 1. Introduction

Professional ethic plays an important role for maintaining professional performance (Ludigdo, 2012:3-6). Tax consultants ethic regulated by Indonesian Tax Consultant Association (ITCA). At taxation seminar in Jakarta, Rahmany said that tax consultants task are not to deal with the government and defending taxpayers (investor.co.id, 23.09.2013). There are several tax consultants who proved to defend taxpayers. In the case of Gayus, a tax consultant Robertus named as a suspect. ITCA immediately takes action in accordance with tax ethic (finance.detik.com, 25.03.2010). Other case involving tax consultant conducted by Tirtawijaya in the case of money laundering tax official Widyatmika (beritasatu.com, 03.07.2012).

Based on that two cases of violation of the tax ethic, ethical dilemma seen happened in accordance with the view of White & Lam (2000) that tax ethics were not well practiced by its members. The role of the tax consultants'

---

\* Corresponding author. Tel.: +62-361-738720; fax: 62-361-737202.

E-mail address: [nyomandarmayasa@pnb.ac.id](mailto:nyomandarmayasa@pnb.ac.id)

professional ethics practice is very important to encourage taxpayer compliance (Mugoya & Chimilila, 2013; Tan, 2014; Wenzel, 2005a). Taxpayers who have tax issues have a preference to use the tax consultant services (Sutanto & Tjondro, 2013). But ethical tax consultants tend to refuse clients to help tax evasion (Convery & Outslay, 2012; Fogarty & Jines, 2014).

In order to increase tax revenue, Indonesian government implements Self Assessment System (SAS). It gives authority to taxpayers to calculate, compensate, deposit and report their tax liability by themselves (Ilyas & Burton, 2012; Law No. 28 of 2007). Implementation of SAS does not ensure tax compliance for tax payers to obey their tax obligations (Belkaoui, 2004; Saad, 2012, 2014). Although the level of Indonesia tax ratio is in the lowest position compared with tax ratio countries of Southeast Asia and Australia in 2012 (worldbank.org, 23.06.2015). This can not be used as a benchmark due to calculation of tax ratio coverage in Indonesia is different from other countries. Indonesia only calculates tax ratio which includes the central tax revenue without entering local tax revenue, royalties or natural resources (pajak.go.id, 17.10.2012). Nevertheless tax ratio can be used as an indicator to see the increase in tax revenue every year (Amir, 2014). So that it also show the effectiveness of SAS implementation (Belkaoui, 2004; Saad, 2012, 2014). Need to be underlined that taxpayers' financial disclosure does not necessarily ensure the taxpayers compliance (Lindawati & Hadinata, 2015).

Classical economic approach states that tax inspections, sanctions and heavy fines emerged as the most effective strategy to combat tax crimes (Allingham & Sandmo, 1972). But according to Kaplanoglou & Rapanos (2015) examination and tax penalties are less effective, due to the high tax ratio can only be achieved by voluntary tax compliance (Kirchler, Hoelzl, & Wahl, 2008; Kogler, Batrancea, et al., 2013). Taxpayers behave as rational agents, namely the decision to tax fraud depends on the magnitude of the risk. In addition to the classical economic approach, psychological factors also encourage tax fraud behavior. Ethic and behavior will encourage individuals to pay taxes or even become negative by tax fraud (Kirchler et al., 2008).

Psychological approach is necessary to create voluntary tax compliance (Kirchler et al., 2008; van Dijke & Verboon, 2010; Wenzel, 2005a). The Theory of Planned Behavior (TPB) that developed by (Ajzen, 1991) is one of the theories to explain the psychological aspects of taxpayers why they commit acts of tax evasion. Previous studies have been much use of the theory of planned behavior. These studies emphasize on deterrence variables (inspection and sanction) analysis of tax compliance from the perspective of economics (Allingham & Sandmo, 1972). Research on tax compliance by considering the variables of social psychology is important (Kirchler et al., 2008). This research has added a slippery slope framework (Kastlunger, Lozza, Kirchler, & Schabmann, 2013; Kirchler et al., 2008; Tan, 2014) and elements of spirituality (Fidiana, 2014; Lehrer, 2004; Weaver, 2002). The objectives of this research are: First, to explore the meaning of the ethical practice by tax consultant. Second, whether the practice of tax consultant ethic enables to improve taxpayers' compliance.

## 2. Literature review

### 2.1. Slippery Slope Framework

One characteristic of modern society is to have a high level of voluntary compliance on tax regulations (van Dijke & Verboon, 2010). Efforts to improve voluntary tax compliance has become an interesting topic for research from various fields of science such as economics, psychology, and sociology during the last 50 years (Kirchler et al., 2008; van Dijke & Verboon, 2010). Tax compliance research paradigm at this point tend to focus on the role of psychology–social variables (van Dijke & Verboon, 2010; Wenzel, 2005a). This is due to an awareness that the analysis research using only deterrence variables (such as tax audits, tax rates, and tax penalties) are not sufficiently able to explain the level of tax compliance. Although deterrence-based approaches have dominated analysis of tax compliance from the perspective of economics (Allingham & Sandmo, 1972), but the results of the study showed only a slight ability of these variables in explaining the level of tax compliance.

The grand theory about tax compliance from economic perspective is based on Allingham & Sandmo (1972) and from behavioral approach is based on the theory of Ajzen (1991) theory of planned behavior. The theory of Allingham & Sandmo (1972) believes that no individuals are willing to pay taxes voluntarily, therefore, the individual will always be opposed to paying taxes. Various studies tried to expand these theories, but it does not have sufficient theoretical assumptions (Fidiana, Triyuwono, Djamhuri, & Achsin, 2013). Nevertheless, there is one theory that is often used as a framework for research on tax compliance, namely the slippery slope framework (Kastlunger et al., 2013; Kogler, Muehlbacher, & Kirchler, 2013; Kogler, Batrancea, et al., 2013; Mas'ud, Manaf,

& Saad, 2014; Prinz, Muehlbacher, & Kirchler, 2014). According to slippery slope framework, there are two antecedents of tax compliance: trust in authorities and power of authorities (Kogler, Muehlbacher, et al., 2013).

## 2.2. Religiosity and Hinduism Concept

Individual who internalizes the teachings of his religion, has implications for all their actions. This is in line with research conducted by Abu-Rayya & White (2010) show that religious identity predicted positive attitudes. It means that the level of someone's religiosity will be reflected in social behavior (Brañas-garza, Espín, & Neuman, 2013). Lehrer (2004) states that spirituality as one determinant of economic behavior that focuses on the effects associated with religious affiliation, welfare, and health. Aspects of spirituality capable of being filter unethical intent to commit tax evasion (Fidiana, 2014; Weaver, 2002).

The purpose of Hindus life based on *Catur Purusa Artha* (*Dharma*, *Artha*, *Kama*, and *Moksha*) (Srivastava, Dhingra, Bhardwaj, & Srivastava, 2013). *Dharma* is the truth that leads people to noble character in accordance with religion as the basis of life (Jagannathan, 2012:87). *Artha* is wealth that supports human life. *Kama* is the human desire to support life but not eternal. *Moksa* is the main goal of Hindus, the merging of man and The Creator (Suhardana, 2010:17). *Moksa* is also contained in five beliefs of Hindus namely *Pancasrada* (*Widhi Tatwa*, *Atma Tatwa*, *Karmaphala Tatwa*, *Punarbhawa Tatwa*, and *Moksa Tatwa*) (Bakar, 2012).

## 3. Method

This article is a qualitative research; therefore, this study took a site on the office of Tax Consultant Nyoman Polos in Bali. The selection of Polos is based on the consideration that he is a personal tax consultant, who is active as a Hindu ceremony guides (*Pemangku*). This study conducted interpretive paradigm, using the method of transcendental phenomenology. Burrell & Morgan (1979:20) describe the interpretive nature as a paradigm that has the characteristics to understand and explain the social world is inseparable from the personal point of view directly involved in a social process. Transcendental phenomenology method is based on the thought of Edmund Husserl in 1931 and translated into a qualitative research method by Moustakas in 1994 (Moerer-urdaahl & Creswell, 2004). Transcendental phenomenology is conceptualized to emphasis on participant experiences and aspires to access the personal, the individual, and the variations within themes (Conklin, 2007).

Data collection and data analysis in interpretive research carried out simultaneously. The process of data collection, data analysis, and report writing is a process that is interconnected and simultaneous (Creswell, 2007:150). Collecting data in this study using observation, interview to the informant, and text analysis along with documentation. The process of data analysis based on the analysis developed by Milles & Huberman (1994:8-15). This model is referred to as an interactive model consists of components that are interconnected with each other. Data analysis component consists of: 1) data collection, 2) data reduction, 3) presentation of data, and 4) conclusion.

To ensure the reliability and validity of this study we conducted triangulation. In the qualitative research there is no single set of triangulation methods that can be applied to all text analysis, interviews and interaction (Silverman, 2004:283). Triangulation which we apply in this study is texts analysis to ensure the validity of data.

## 4. Results and Discussions

### 4.1. The Role of Tax Consultant's Ethic

Although when providing tax services, process consist of demands made by taxpayers on their consultants, in this case tax consultants also have their own view of what demands they should try to meet, given their type social position (Tan, 2014). It means that tax consultants have their own ideals in providing the services, so it is seen that tax consultants have an important role in taxpayer compliance. Research conducted by Wenzel (2005b) suggests that tax ethics and social norms affected tax compliance. So the ethical tax consultant will have an impact on tax compliance. The role of tax consultants' ethic is referring to the perception of clients' social norms. Another study conducted by Mugoya & Chimilila (2013) also shows similar important role of tax consultants to encourage tax

compliance.

Fact in the field indicates that the code of conduct is only considered as formal requirements in order to pass the test become a tax consultant. Tax consultants' biggest goal is pursuit of well-being, and this goal is in line with clients' and tax officers' goal. So that any form of moral hazard in the form of ethical violations by tax consultants rarely revealed, because of the clients and tax officers will cover such cases. This fact is reflected in the excerpt informant interviews as follows:

*I keep a book of the Code of Conduct ITCA in office. After passing the tax consultant certification exam, I never read it. ....The ethical code is a formal requirement, and more tax consultants are like that, because the purpose of the consultants are generally pursue Artha. ....Only few cases of ethical violations by tax consultants are revealed, as all parties covered, ranging from tax officers to the taxpayers. In contrast to the public accounting firms, they are more transparent.*

There is a presumption that by obeying the code of conduct can hinder the progress of a tax consultant. In accordance with the results of interviews with informant as follows:

*The development of tax consultants are to be slow, if we fully implement a code of ethic, we can not get a lot of clients. However, my goal is different from other tax consultants. Everything is back to our personal.*

#### 4.2. Internalization of Religiosity in the Practice of Tax Consultant's Ethic

The level of someone's religiosity will be reflected in social behavior (Brañas-garza et al., 2013). In the study conducted by McAndrew & Voas (2011) show that religion is different with religiosity. Religiosity used as an identifier to distinguish themselves from others. People who have high level of religiosity have a serious personal commitment (Andrew & Voas, 2011). The role of faith that religiosity is an important factor that promote tax moral (Torgler, 2003).

Tax consultants with high religiosity would base all their practice to what is permitted and what is forbidden by The Creator. So that, the greatest desire is not to reach the number of clients, but how to get the client in accordance with his belief in implementing the tax services practice. The role of religiosity reflected in the following interview excerpts:

*I'm the type of person that fearful ...., fear of being wrong, and fear of sin, indeed faint-hearted... Although we have to organize something, minimum basics fixed according with the rules; we are still not allowed to plunge the taxpayer. In case taxpayer does not report the tax invoice, I have to explain until he understands. Taxpayers need to be explained.....I feel more comfortable, if my clients are compliance..... My clients are no more than 30 taxpayers, I wish to limit, if the staff are not able to handle ...., we do not accept new clients.*

Religiosity is related to individual commitments (McAndrew & Voas, 2011), so that tax consultants with a high level of religiosity will have a great responsibility towards his clients. As reflected in the following interview:

*I felt I had a bond with the taxpayers, if the taxpayer got a problem then I also feel I have a problem. After I pursue the world of spirituality, my clients are naturally selected, sometimes get clients like getting a gift, they search in google, of the many names that appear, after they see my profile, they instead choose me.*

Tax consultants with high religiosity will be reflected in terms of looks and daily actions that will enhance the perception of trust in him. As reflected in the following interview:

*Tax officials see my appearance, they believe, that a type likes me will not help my clients to do tax evasion.*

#### 4.3. Ethical Practice to Encourage Tax Compliance

Research conducted by Park & Hyun (2003) summarize that tax education is one of the effective tools to induce taxpayers to comply more. In this case the role of the tax consultants is to provide education to taxpayers. Statement of Polos as our informant that showed the role of tax consultant in providing education for taxpayers stated as follow:

*I explain first from the scientific aspects and the basic of tax law. For an example, tax aspect of rent transaction, you should pay tax of this amount ... The point is sincerity.*

As explained above about how important tax education to encourage taxpayer compliance (Park & Hyun, 2003), research that conduct by Ali, Fjeldstad, & Sjursen (2014) found that tax knowledge and awareness positively

correlated with tax compliance attitude. Education has an important role in forming voluntary tax compliance (Kołodziej, 2011). Other factors that affect taxpayers compliance is a trust to authority (Gangl, Hofmann, & Kirchler, 2015; Kastlunger et al., 2013; Kogler, Batrancea, et al., 2013; Lisi, 2014; Mas'ud et al., 2014; Prinz et al., 2014; van Dijke & Verboon, 2010). Informant statement regarding the underlying reasons on taxpayers compliance stated below:

*I often meet with clients who ask for why I should pay the taxes? What if the taxes payment is taken by tax official like Gayus?. I explained to taxpayers, it occurs outside of the system. If you want to cheat in fact is difficult to do. There will be no tax payments are lost, since payments are made through a bank, rather than through the tax office.*

Data obtained from interviews validity tested with verification documentation (Bungin, 2012:264; Neuman, 2013:242; Silverman, 2004:283). There is one of Polos' clients who earn the award as the best taxpayer from the local government in 2011, 2013, and 2014. It indicates that Polos has been successfully educating his clients.

## 5. Conclusion

The conclusions of this research are: **First**, accordance with the informant experiences, Polos stated that the Code of Conduct ITCA is only meant as a formality requirements in order to pass the test become a tax consultant. Based on the four goals of life which is based on the concept of Hindu, *Catur Purusa Artha* (*Dharma*, *Artha*, *Kama*, and *Moksa*). Polos founds many tax consultants have goal to pursuit well being, the main purpose of Polos is *Moksa*. His religiosity reflects on social behavior of ethical practice as a tax consultant. **Second**, Polos states that tax consultants have a big role in encourage tax compliance by providing education to the client. Polos states that clear explanation and good attention for his clients creates voluntary tax compliance.

The study provides theoretical contribution to the meaning of ethical practices and provides behavioral implications on accounting theory regarding whether the practice of tax consultants ethic is enables to improve taxpayers' compliance. Future studies need to use other methods to dig deeper into the phenomenon of tax compliance.

## References

- Abu-Rayya, H. M., & White, F. A. (2010). Acculturation orientations and religious identity as predictors of Anglo-Australians' attitudes towards Australian Muslims. *International Journal of Intercultural Relations*, 34(6), 592–599. <http://doi.org/10.1016/j.ijintrel.2010.02.006>
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50, 179–211. [http://doi.org/10.1016/0749-5978\(91\)90020-T](http://doi.org/10.1016/0749-5978(91)90020-T)
- Ali, M., Fjeldstad, O.-H., & Sjursen, I. H. (2014). To Pay or Not to Pay? Citizens' Attitudes Toward Taxation in Kenya, Tanzania, Uganda, and South Africa. *World Development*, 64, 828–842. <http://doi.org/10.1016/j.worlddev.2014.07.006>
- Allingham, G. M., & Sandmo, A. (1972). Income Tax Evasion: A Theoretical Analysis. *Journal of Public Economics*, 1, 323–338.
- Amir, H. (2014). Potensi Pajak dan Kinerja Pemungutannya. [http://www.kemenkeu.go.id/sites/default/files/Pajak\\_Potensi\\_Dan\\_Pengumpulannya.pdf](http://www.kemenkeu.go.id/sites/default/files/Pajak_Potensi_Dan_Pengumpulannya.pdf).
- Andrew, S., & Voas, D. (2011). Measuring Religiosity Using Surveys. *Survey Question Bank: Topic Overview*, 4(February), 1–15.
- Bakar, A. (2012). Konsep Ibadah dalam Hindu. *Toleransi - Media Ilmiah Komunikasi Umat Beragama*, 4(2), 195–205.
- Belkaoui, A. R. (2004). Relationship Between Tax Compliance Internationally and Selected Determinants of Tax Morale. *Journal of International Accounting, Auditing and Taxation*, 13(2), 135–143. <http://doi.org/10.1016/j.intaccudtax.2004.09.001>
- Beritasatu.com. (2012). Konsultan Pajak Jadi Tersangka Baru Kasus Dhana Widyatmika.
- Brañas-garza, P., Espin, A. M., & Neuman, S. (2013). Effects of Religiosity on Social Behaviour : Experimental Evidence from a Representative Sample of Spaniards. *IZA Discussion Paper*, (7683).
- Bungin, H. M. B. (2012). *Penelitian Kualitatif: Komunikasi, Ekonomi, Kebijakan Publik, dan Ilmu Sosial Lainnya* (Kedua). Jakarta: Prenada Media Group.
- Burrell, G., & Morgan, G. (1979). *Sociological Paradigms and Organisational Analysis: Elements of The Sociology of Corporate Life*. London: Heinemann Educational Books.
- Conklin, T. a. (2007). Method or Madness: Phenomenology as Knowledge Creator. *Journal of Management Inquiry*, 16(3), 275–287. <http://doi.org/10.1177/1056492607306023>
- Convery, S., & Outslay, E. (2012). Assessing professional ethics in tax: A case on uncertain tax positions. *Journal of Accounting Education*, 30(1), 80–99. <http://doi.org/10.1016/j.jaccedu.2012.06.013>
- Creswell, J. W. (2007). *Qualitative Inquiry & Research Design Choosing among Five Approaches* (2nd ed.). USA: Sage Publications Inc.
- Danu, I. M. (2014). *Ajaran Weda dalam Filosofi Hindu (Tinjauan Konsep dan Aplikasinya)*. Surabaya: Paramita.



- Data.worldbank.org. (2015). Tax revenue (% of GDP).
- Fidiana. (2014). Ashabiyah View of Tax Compliance. In *13th Ebes Conference*. Istanbul Turkey.
- Fidiana, Triyuwono, I., Djamhuri, A., & Achsin, M. (2013). Non-Compliance Behavior In The Frame Of Ibn Khaldun. In *Seventh Asia Pasific Interdisciplinary Research in Accounting onference, Kobe 26-28 July 2013* (pp. 1–18).
- Finance.detik.com. (2010). Ikatan Konsultan Pajak Siap Beri Sanksi ke Robertus.
- Fogarty, T., & Jines, D. A. (2014). Between a Rock and a Hard Place: How Tax Practitioners Straddle Client Advocacy and Professional Responsibilities. *Qualitative Research in Accounting & Management*, 11(4), 286–316. <http://doi.org/10.1108/QRAM-06-2013-0024>
- Gangl, K., Hofmann, E., & Kirchler, E. (2015). New Ideas in Psychology Tax Authorities' Interaction with Taxpayers: A Aonception of Compliance in Social Dilemmas by Power and Trust. *New Ideas in Psychology*, 37, 13–23. <http://doi.org/10.1016/j.newideapsych.2014.12.001>
- Ilyas, W. B., & Burton, R. (2012). *Manajemen Sengketa dalam Pungutan Pajak: Analisis Yuridis terhadap Teori dan Kasus*. Jakarta: Penerbit Mitra Wacana Media.
- Investor.co.id. (2013). Konsultan Pajak Bukan untuk Berhadapan dengan Pemerintah.
- Jagannathan, S. (2012). *Hinduism an Introduction*. Denpasar: PT. Offset BP.
- Kaplanoglou, G., & Rapanos, V. T. (2015). Why do people evade taxes? New experimental evidence from Greece. *Journal of Behavioral and Experimental Economics*, 56, 21–32. <http://doi.org/10.1016/j.soec.2015.02.005>
- Kastlunger, B., Lozza, E., Kirchler, E., & Schabmann, A. (2013). Powerful authorities and trusting citizens: The Slippery Slope Framework and tax compliance in Italy. *Journal of Economic Psychology*, 34, 36–45. <http://doi.org/10.1016/j.joep.2012.11.007>
- Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced versus voluntary tax compliance: The “slippery slope” framework. *Journal of Economic Psychology*, 29(2), 210–225. <http://doi.org/10.1016/j.joep.2007.05.004>
- Kogler, C., Batrancea, L., Nichita, A., Pantya, J., Belianin, A., & Kirchler, E. (2013). Trust and power as determinants of tax compliance: Testing the assumptions of the slippery slope framework in Austria, Hungary, Romania and Russia. *Journal of Economic Psychology*, 34, 169–180. <http://doi.org/10.1016/j.joep.2012.09.010>
- Kogler, C., Muehlbacher, S., & Kirchler, E. (2013). Trust , power , and tax compliance : Testing the “ slippery slope framework ” among self-employed taxpayers Christoph Kogler Stephan Muehlbacher. *WU International Taxation Reserach Paper Series*, 05, 2–18.
- Kołodziej, S. (2011). The role of education in forming voluntary tax compliance. *General and Professional Education*, 22–25. Retrieved from <http://genproedu.com/paper/2011-01/022-025.pdf>
- Lehrer, E. L. (2004). Religion as a Determinant of Economic and Demographic Behavior in the United States. *Population and Development Review*, 30(4), 707–726.
- Lindawati, A., & Hadinata, L. M. (2015). The Rationalization of Transparency Effect Tax Disclosure Toward to Compliance of Individual Tax Payers. In *Asia Pacific Conference on Accounting and Finance* (pp. 1382–1398). Denpasar: Universitas Udayana, 11-12 Juni 2015.
- Lisi, G. (2014). The interaction between trust and power: Effects on tax compliance and macroeconomic implications. *Journal of Behavioral and Experimental Economics*, 53, 24–33. <http://doi.org/10.1016/j.soec.2014.07.004>
- Ludigdo, U. (2012). Pidato Pengukuhan Guru Besar: Memaknai Etika Profesi Akuntan Indonesia dengan Pancasila. Malang.
- Mas'ud, A., Manaf, N. A. A., & Saad, N. (2014). Do Trust and Power Moderate Each Other in Relation to Tax Compliance? *Procedia - Social and Behavioral Sciences*, 164, 49–54. <http://doi.org/10.1016/j.sbspro.2014.11.049>
- Milles, M. B., & Huberman, A. M. (1994). *Qualitative Data Analysis (Analisis data Kualitatif)*. Penterjemahan: Tjetjep Rohendi Rohidi: UI-Press.
- Moerer-urdahl, T., & Creswell, J. W. (2004). Using Transcendental Phenomenology to explore the “Ripple Effect” in a Leadership Mentoring Program. *International Journal of Qualitative Studies*, 3(2), 19–35.
- Mugoya, P., & Chimilila, C. (2013). Do Tax Practitioners Foster Taxpayer Compliance? Empirical Evidence from Tanzania. In *REPOA's 18th Annual Research Workshop, Tanzania April 3-4, 2013* (pp. i–18).
- Neuman, W. L. (2013). *Metode Penelitian Sosial: Pendekatan Kualitatif dan Kuantitatif Edisi Ketujuh*. Jakarta: PT. Indeks.
- Pajak.go.id. (2012). Dirjen Pajak: “Tax Ratio Indonesia Tinggi, Ada Kesalahan Penghitungan Tax Ratio!”
- Park, C.-G., & Hyun, J. K. (2003). Examining the determinants of tax compliance by experimental data: a case of Korea. *Journal of Policy Modeling*, 25(8), 673–684. [http://doi.org/10.1016/S0161-8938\(03\)00075-9](http://doi.org/10.1016/S0161-8938(03)00075-9)
- Prinz, A., Muehlbacher, S., & Kirchler, E. (2014). The slippery slope framework on tax compliance: An attempt to formalization. *Journal of Economic Psychology*, 40, 20–34. <http://doi.org/10.1016/j.joep.2013.04.004>
- Republik Indonesia. (2007). *Undang Undang No. 28 Tahun 2007 tentang Ketentuan Umum dan Tata Cara Perpajakan*. Jakarta.
- Saad, N. (2012). Tax Non-Compliance Behaviour: Taxpayers' View. *Social and Behavioral Sciences*, 65(ICIBSoS), 344–351. <http://doi.org/10.1016/j.sbspro.2012.11.132>
- Saad, N. (2014). Tax Knowledge , Tax Complexity and Tax Compliance: Taxpayers' View. *Procedia - Social and Behavioral Sciences*, 109(1), 1069–1075. <http://doi.org/10.1016/j.sbspro.2013.12.590>
- Silverman, D. (2004). *Qualitative Research Theory, Method and Practice*. (D. Silverman, Ed.) (Second).
- Srivastava, C., Dhingra, V., Bhardwaj, A., & Srivastava, A. (2013). Morality and Moral Development: Traditional Hindu Concepts. *Indian J Psychiatry*, 55(2), 283–287. <http://doi.org/10.4103/0019-5545.105552>
- Suhardana, K. (2010). *Moksa: Brahman Atman Aikhyam*. Surabaya: Paramita.
- Sutanto, L., & Tjondro, E. (2013). Preferensi Wajib Pajak dalam Memilih Konsultan Pajak: Honest Consultant, Creative Consultant, dan Cautious Consultant. *Tax & Accounting Review*, 3(2).
- Tan, L. M. (2014). Understanding the Tax Practitioner-client Relationship: Using a Role Theory Framework. *Procedia - Social and Behavioral Sciences*, 164, 242–247. <http://doi.org/10.1016/j.sbspro.2014.11.073>

- Titib, I. M. (2012). Agamyagamana, Salah Krama Menurut Veda dan Dharmasāstra. *Sphatika Jurnal Teologi*, 6(1).
- Torgler, B. (2003). The Importance of Faith : Tax Morale and Religiosity. *Center for Research in Economics, Management and the Arts (CREMA)*, 08, 1–35.
- Van Dijke, M., & Verboon, P. (2010). Trust in authorities as a boundary condition to procedural fairness effects on tax compliance. *Journal of Economic Psychology*, 31(1), 80–91. <http://doi.org/10.1016/j.joep.2009.10.005>
- Weaver, G. R. (2002). Religiosity and Ethical Behavior in Organizations: A Symbolic Interactionist Perspective. *Academy of Management*, 27(1), 77–97.
- Wenzel, M. (2005a). Misperceptions of social norms about tax compliance: From theory to intervention. *Journal of Economic Psychology*, 26(6), 862–883. <http://doi.org/10.1016/j.joep.2005.02.002>
- Wenzel, M. (2005b). Motivation or rationalisation? Causal relations between ethics, norms and tax compliance. *Journal of Economic Psychology*, 26(4), 491–508. <http://doi.org/10.1016/j.joep.2004.03.003>
- White, L. P., & Lam, L. W. (2000). A Proposed Infrastructural Model for the Establishment of Organizational Ethical Systems. *Journal of Business Ethics*, 28, 35–42.